

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 330 Section 330 Table of Contents</b>
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**TITLE 86: REVENUE**

**PART 330  
REGIONAL TRANSPORTATION AUTHORITY  
SERVICE OCCUPATION TAX**

Section

330.101	Nature of the Regional Transportation Authority Service Occupation Tax
330.105	Registration and Returns
330.110	Claims to Recover Erroneously Paid Tax
330.115	Jurisdictional Questions
330.120	Incorporation of Service Occupation Tax Regulations by Reference
330.125	Penalties, Interest and Procedures
330.130	Effective Date

**AUTHORITY:** Authorized by and implementing Section 4.03 of the Regional Transportation Authority Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 704.03).

**SOURCE:** Adopted at 4 Ill. Reg. 28, p. 551, effective July 1, 1980; codified at 6 Ill. Reg. 9681; amended at 15 Ill. Reg. 5822, effective April 5, 1991.